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COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

The 8th April 2013

No. Bikri Kar /Vividh-43/2011-1161—In exercise of powers conferred by clause (b) of sub-rule (4) of Rule 41 of the Bihar Value Added Tax Rules, 2005 the Commissioner hereby directs that, in respect of sale or stock transfer of goods within the State of Bihar, the following procedure shall be followed for the transportation of goods within the State of Bihar:-

2. Every selling registered dealer shall, in respect of the aforesaid transportation, log on to the departmental website www.biharcommercialtax.gov.in by using his user I.D. and Password. Such dealers who are not registered as users of the e-services provided by the department shall have to register on to the said website and the password thereof shall be kept in safe custody by the applicant dealer.

(3) (a) The applicant dealer shall login to the departmental website and click the “SUVIDHA” icon and upon such login shall, in respect of every consignment exceeding twenty five thousand rupees in value, upload the details of the consignment in duly filled in—

(i) form BHR-1, appended to this notification, in case of first sale of goods in the State of Bihar;

(ii) form BHR-2, appended to this notification, in case any sale subsequent to the first sale of goods or stock transfer of goods in the State of Bihar.

(b) The information required by every serial number other than serial number 5 of the said form BHR-1 or, as the case may be, BHR-2, shall have to be mandatorily filled in.

(c) Upon filling in of the details in form BHR-1 or, as the case may be, BHR-2, the applicant dealer shall click the “upload” button.

(d) Upon successful upload of the said form, an acknowledgement receipt, bearing the unique 16 digit electronic transaction identification number, shall be generated by the system and the same may be printed or saved by the applicant.

(e) The aforesaid 16 digit electronic transaction identification number, or a printed copy thereof shall be provided by the applicant to the driver of the vehicle on which the goods are proposed to be transported within the State of Bihar.

(f) In the event of any error being discovered in process of uploading, the applicant may cancel the aforesaid 16 digit electronic transaction identification number generated by the system.

4. The aforesaid 16 digit electronic transaction identification number shall not be generated by the system in the event of any default, by the applicant, in furnishing of any return or payment of any tax due in terms of such return:

Provided that any delay in furnishing a return for a period not exceeding sixty days from the date on which such return was due shall not be deemed to be a default for the purposes of this clause.

5. The provision of clause (5), clause (6), clause (7) and clause (8) of departmental notification number 5350, dated 5th July, 2012 relating to checking and imposition of penalty shall, *mutatis mutandis*, apply to such consignments as are being transported under this notification.

6. Every electronic transaction identification number generated in accordance with this notification shall be valid for a period not exceeding 144 hours from its generation.

“Form BHR-1

Form of Declaration under the Bihar Value Added Tax Act, 2005 for transportation of goods within the State of Bihar

(in case of first sale within the State of Bihar)

[See rule 41(4)]

1. Name and Address of First Seller:-
2. Taxpayer Identification No. of the First Seller:-
3. Name of the Buyer:-
4. Complete Address of the Buyer:-
5. Taxpayer Identification No. of the Buyer:-
6. Place of Dispatch:-
7. Destination of Consignment:-
8. Document issued by Seller:-
 - (a) Number:
 - (b) Date:
9. Document issued by Transporter:
 - (a) Number:
 - (b) Date :

10. Description of Consignment:-

Sl.No.	Name of Goods (<i>select from list</i>)	Taxable @ 5%		Taxable @ 13.5%		Others	
		Qty/Unit	Value (Rs.)	Qty/Unit	Value (Rs.)	Qty/Unit	Value (Rs.)
Total							

11. Purpose (*select from list*):-

- (a) Resale
- (b) For use as Plant and Machinery in manufacture of Goods
- (c) For use in execution of works contract

12. Mode of Transport (Vehicle No.):-

13. Name of the transport/courier agency:

I/ We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.

Form BHR-2**Form of Declaration under the Bihar Value Added Tax Act, 2005 for transportation of goods within the State of Bihar**

(in case of sale/sales subsequent to the first sale within the State of Bihar or stock transfers in the State of Bihar)

[See rule 41(4)]

1. Name and Address of Consignor:-

2. Taxpayer Identification No. of the Consignor:-

3. Name of the Consignee:-

4. Complete Address of the Consignee:-

5. Taxpayer Identification No. of the Consignee:-

6. Place of Dispatch:-

7. Destination of Consignment:-

8. Document issued by Seller:-

(a) Number:

(b) Date:

9. Document issued by Transporter:

(a) Number:

(b) Date :

10. Description of Consignment:-

Sl.No.	Name of Goods (<i>select from list</i>)	Taxable @ 5%		Taxable @ 13.5%		Others	
		Qty/Unit	Value (Rs.)	Qty/Unit	Value (Rs.)	Qty/Unit	Value (Rs.)
Total							

11. Purpose (*select from list*):-

- (a) Resale
- (b) For use as Plant and Machinery in manufacture of Goods

(c) For use in execution of works contract

12. Mode of Transport (Vehicle No.):—

13. Name of the transport/courier agency:

I/ We hereby declare that the above statements are correct and complete to the best of my/our knowledge and belief.”

6. This notification shall come into force with effect from 16th May, 2013.

By Order of the Governor of Bihar,
SUDHIR KUMAR,
*Commissioner, Commercial Taxes,
Bihar, Patna.*

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